

House File 62 - Introduced

HOUSE FILE 62

BY GASKILL

A BILL FOR

1 An Act providing for the segregation of financial and related
2 duties by soil and water conservation commissioners.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 161A.6, Code 2015, is amended by adding
2 the following new unnumbered paragraph after unnumbered
3 paragraph 2:

4 NEW UNNUMBERED PARAGRAPH. The commissioners shall segregate
5 financial duties relating to receipts, disbursements, and
6 payroll as determined by the commissioners. Bank account
7 reports including bank statements and other financial records
8 shall be delivered and opened by a commissioner, or by an
9 agent or employee, as appointed by the commissioners. The
10 person appointed to perform this task shall have no segregated
11 financial duties. The minutes of the first commissioners
12 meeting held following such appointment shall state the name of
13 the commissioner, agent, or employee. Financial records shall
14 be reviewed by the commissioners on a quarterly basis.

15 EXPLANATION

16 The inclusion of this explanation does not constitute agreement with
17 the explanation's substance by the members of the general assembly.

18 This bill provides that the commissioners of a soil and
19 water conservation district must segregate duties relating
20 to receipts, disbursements, and payroll. The commissioners
21 determine how the segregation is to occur. Financial
22 records such as bank account reports are to be opened by a
23 commissioner, or by an agent or employee of the commission, who
24 has no segregated financial duties. The name of such person
25 shall be included in the commissioners meeting minutes. The
26 commissioners must review the financial records on a quarterly
27 basis.